

Enterprise Zone Incentives Eligibility Checklist

Business Equipment Sales Tax Refund

1. **Is the business located within an Enterprise Zone?**
 - a. Yes – Continue to next question.
 - b. No – Stop, you are ineligible for this program.
2. **Does the equipment purchased have a sales price of at least \$5,000 per unit?**
 - a. Yes – Continue to next question.
 - b. No – Stop, you are ineligible for this program.
3. **Is the equipment being used exclusively in an Enterprise Zone for at least three years?**
 - a. Yes – See below.
 - b. No – Stop, you are ineligible for this program.

If you answered YES to all the questions above, complete form EZ-E.

Business Materials Sales Tax Refund

1. **Is the business/home located within an Enterprise Zone?**
 - a. Yes – Continue to next question.
 - b. No – Stop, you are ineligible for this program.
2. **Has the same property owner, lessor, or lessee received this sales tax refund on this property in the past?**
 - a. Yes – Stop, you are ineligible for this program.
 - b. No – Continue to next question.
3. **Have the building materials been used for a condominium property?**
 - a. Yes – Stop, you are ineligible for this program.
 - b. No – Continue to next question.
4. **Is the amount of building materials purchased greater than \$8,600?**
 - a. Yes – See below
 - b. No – Stop, you are ineligible for this program.

If you answered YES to questions 1 & 4 and NO to questions 2 & 3, complete form EZ-M.

Jobs Tax Credit for Sales & Use Tax

1. **Is the business located within an Enterprise Zone?**
 - a. Yes – Continue to next question.
 - b. No – Stop, you are not eligible for this program.
2. **Does the business collect and pay sales and use tax?**
 - a. Yes – Continue to next question.
 - b. No – Stop, you are not eligible for this program.
3. **Has the business increased the number of full-time jobs 12 months prior to the date of application?**
 - a. Yes – Continue to next question.
 - b. No – Stop, you are not eligible for this program.
4. **Does the new employee(s) work an average of at least 36 hours per week each month?**
 - a. Yes – Continue to next question.
 - b. No – Stop, you are not eligible for this program.
5. **Do any of the new employee(s) live within an Enterprise Zone?**
 - a. Yes – Continue to next question.
 - b. No – Stop, you are not eligible for this program.
6. **Has the employee(s) been employed for at least three consecutive months?**
 - a. Yes – Continue to next question.
 - b. No – Stop, you are not eligible for this program.
7. **Is the business taking the E.Z. Jobs Tax Credit against Corporate Income Tax?**
 - a. Yes – Stop, you are not eligible for this program. N
 - b. No – See below.

If you answered YES to questions 1-6 and NO to question 7, complete form DR-15ZC.

Jobs Tax Credit for Corporate Income Tax

- 1. Is the business located within an Enterprise Zone?**
 - a. Yes – Continue to next question.
 - b. No – Stop, you are ineligible for this program.

- 2. Does the business pay Florida Corporate Income Tax?**
 - a. Yes – Continue to next question.
 - b. No – Stop, you are ineligible for this program.

- 3. Does the business earn more than \$25,000 a year?**
 - a. Yes – Continue to next question.
 - b. No – Stop, you are ineligible for this program.

- 4. Has the business increased the number of full-time jobs from the date 12 months prior to the date of application?**
 - a. Yes – Continue to next question.
 - b. No – Stop, you are ineligible for this program.

- 5. Does the new employee(s) work an average of at least 36 hours per week each month?**
 - a. Yes – Continue to next question.
 - b. No – Stop, you are ineligible for this program.

- 6. Do any of the new employee(s) live within an Enterprise Zone?**
 - a. Yes – Continue to next question.
 - b. No – Stop, you are ineligible for this program.

- 7. Has the employee(s) been employed for at least three consecutive months?**
 - a. Yes – Continue to next question.
 - b. No – Stop, you are ineligible for this program.

- 8. Is the business taking the E.Z. Jobs Tax Credit against sales and use tax?**
 - a. Yes – Stop, you are ineligible for this program.
 - b. No – See below.

If you answered YES to questions 1-7 and NO to question 8, complete form F-1156Z.

Applications are available on the Florida Enterprise Zone website:

http://www.eflorida.com/Enterprise_Zones.aspx?id=9798

Submit completed forms to the Enterprise Zone Administrator:

Enterprise Zone Administrator
Regulatory and Economic Resources
111 NW 1st Street, 12th Floor
Miami, FL 33128

For questions please contact Helen Rodriguez at (305) 375-2845

For additional information visit our website at: <http://www.miamidade.gov/business/enterprise-zones.asp>